

CITY OF WAYLAND, IOWA
HSB 328 & SSB 1227
Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$7.28157	\$216,080	\$0	\$216,080	
2026-27	\$4.06172	\$220,401	\$2,166	\$222,567	3.0%
2027-28	\$4.10164	\$224,224	\$2,188	\$226,411	1.7%
2028-29	\$3.99395	\$230,939	\$2,130	\$233,070	2.9%
2029-30	\$4.03079	\$234,802	\$2,150	\$236,952	1.7%
2030-31	\$3.92411	\$241,691	\$2,093	\$243,784	2.9%
2031-32	\$3.95809	\$245,485	\$2,111	\$247,596	1.6%
2032-33	\$3.85426	\$252,547	\$2,056	\$254,603	2.8%
2033-34	\$3.88563	\$256,273	\$2,072	\$258,345	1.5%
2034-35	\$3.78456	\$263,512	\$2,018	\$265,531	2.8%
2035-36	\$3.81355	\$267,170	\$2,034	\$269,204	1.4%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$66,839,563	\$29,674,851	\$3,929,246	\$33,604,097
2026-27	\$61,444,917	\$54,796,351	\$4,543,218	\$59,339,569
2027-28	\$61,919,950	\$55,200,153	\$4,614,449	\$59,814,602
2028-29	\$65,373,862	\$58,355,673	\$4,912,840	\$63,268,514
2029-30	\$65,874,895	\$58,785,476	\$4,984,071	\$63,769,547
2030-31	\$69,530,858	\$62,124,565	\$5,300,944	\$67,425,510
2031-32	\$70,031,891	\$62,554,368	\$5,372,175	\$67,926,543
2032-33	\$73,871,383	\$66,057,581	\$5,708,454	\$71,766,035
2033-34	\$74,372,416	\$66,487,384	\$5,779,685	\$72,267,068
2034-35	\$78,403,238	\$70,161,552	\$6,136,338	\$76,297,890
2035-36	\$78,904,271	\$70,591,354	\$6,207,569	\$76,798,923

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	75.46%	-1.04%	74.41%	22.69%	2.14%	0.76%
2026-27	98.98%	-21.16%	77.82%	20.06%	1.48%	0.43%
2027-28	98.98%	-21.21%	77.76%	20.13%	1.47%	0.43%
2028-29	98.05%	-20.25%	77.80%	20.20%	1.40%	0.40%
2029-30	98.01%	-20.25%	77.76%	20.26%	1.39%	0.40%
2030-31	97.10%	-19.30%	77.80%	20.32%	1.33%	0.38%
2031-32	97.07%	-19.31%	77.76%	20.38%	1.32%	0.37%
2032-33	96.20%	-18.41%	77.78%	20.45%	1.26%	0.35%
2033-34	96.18%	-18.43%	77.75%	20.50%	1.25%	0.35%
2034-35	95.35%	-17.59%	77.76%	20.57%	1.20%	0.33%
2035-36	95.33%	-17.61%	77.73%	20.61%	1.19%	0.33%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:
1) Ag Land and Ag Building values are excluded, and
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WAYLAND, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$29,674,851	\$7.28157	\$216,080
2026-27	\$54,796,351	\$4.06172	\$222,567
2027-28	\$55,200,153	\$4.10164	\$226,411
2028-29	\$58,355,673	\$3.99395	\$233,070
2029-30	\$58,785,476	\$4.03079	\$236,952
2030-31	\$62,124,565	\$3.92411	\$243,784
2031-32	\$62,554,368	\$3.95809	\$247,596
2032-33	\$66,057,581	\$3.85426	\$254,603
2033-34	\$66,487,384	\$3.88563	\$258,345
2034-35	\$70,161,552	\$3.78456	\$265,531
2035-36	\$70,591,354	\$3.81355	\$269,204

CITY OF WAYLAND, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$29,674,851	\$7.28157	\$216,080
2026-27	\$30,298,485	\$7.28157	\$220,621
2027-28	\$31,014,450	\$7.28157	\$225,834
2028-29	\$32,253,401	\$7.28157	\$234,855
2029-30	\$33,080,885	\$7.28157	\$240,881
2030-31	\$34,389,487	\$7.28157	\$250,410
2031-32	\$35,259,286	\$7.28157	\$256,743
2032-33	\$36,641,168	\$7.28157	\$266,805
2033-34	\$37,555,615	\$7.28157	\$273,464
2034-35	\$39,014,667	\$7.28157	\$284,088
2035-36	\$39,976,009	\$7.28157	\$291,088

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$24,497,866	(\$3.21985)	\$1,947
2027-28	\$24,185,703	(\$3.17993)	\$577
2028-29	\$26,102,272	(\$3.28762)	-\$1,786
2029-30	\$25,704,591	(\$3.25078)	-\$3,929
2030-31	\$27,735,078	(\$3.35746)	-\$6,626
2031-32	\$27,295,081	(\$3.32348)	-\$9,147
2032-33	\$29,416,413	(\$3.42731)	-\$12,202
2033-34	\$28,931,769	(\$3.39594)	-\$15,119
2034-35	\$31,146,885	(\$3.49701)	-\$18,558
2035-36	\$30,615,345	(\$3.46802)	-\$21,885

CITY OF WAYLAND, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$173	\$242	\$50,000	\$51,515	\$173	\$202	\$50,000	\$58,947	\$156	\$35	\$133	\$35	\$173	\$231
\$100,000	\$123,480	\$345	\$485	\$100,000	\$103,030	\$345	\$404	\$100,000	\$117,894	\$329	\$266	\$306	\$266	\$345	\$463
\$150,000	\$185,220	\$518	\$727	\$150,000	\$154,545	\$518	\$606	\$150,000	\$176,842	\$501	\$498	\$479	\$498	\$518	\$694
\$200,000	\$246,960	\$846	\$969	\$200,000	\$206,060	\$846	\$809	\$200,000	\$235,789	\$674	\$729	\$652	\$729	\$691	\$925
\$250,000	\$308,700	\$1,173	\$1,211	\$250,000	\$257,575	\$1,173	\$1,011	\$250,000	\$294,736	\$847	\$960	\$824	\$960	\$863	\$1,157
\$300,000	\$370,440	\$1,501	\$1,454	\$300,000	\$309,090	\$1,501	\$1,213	\$300,000	\$353,683	\$1,019	\$1,192	\$997	\$1,192	\$1,036	\$1,388
\$400,000	\$493,920	\$2,156	\$1,938	\$400,000	\$412,120	\$2,156	\$1,617	\$400,000	\$471,578	\$1,365	\$1,654	\$1,342	\$1,654	\$1,382	\$1,851
\$500,000	\$617,400	\$2,812	\$2,423	\$500,000	\$515,151	\$2,812	\$2,022	\$500,000	\$589,472	\$1,710	\$2,117	\$1,688	\$2,117	\$1,727	\$2,313
\$600,000	\$740,880	\$3,467	\$2,907	\$600,000	\$618,181	\$3,467	\$2,426	\$600,000	\$707,366	\$2,056	\$2,580	\$2,033	\$2,580	\$2,072	\$2,776
\$700,000	\$864,360	\$4,122	\$3,392	\$700,000	\$721,211	\$4,122	\$2,830	\$700,000	\$825,261	\$2,401	\$3,042	\$2,378	\$3,042	\$2,418	\$3,238
\$800,000	\$987,840	\$4,778	\$3,876	\$800,000	\$824,241	\$4,778	\$3,234	\$800,000	\$943,155	\$2,746	\$3,505	\$2,724	\$3,505	\$2,763	\$3,701
\$900,000	\$1,111,320	\$5,433	\$4,361	\$900,000	\$927,271	\$5,433	\$3,639	\$900,000	\$1,061,050	\$3,092	\$3,967	\$3,069	\$3,967	\$3,108	\$4,164
\$1,000,000	\$1,234,800	\$6,088	\$4,845	\$1,000,000	\$1,030,301	\$6,088	\$4,043	\$1,000,000	\$1,178,944	\$3,437	\$4,430	\$3,415	\$4,430	\$3,454	\$4,626
\$2,000,000	\$2,469,600	\$12,642	\$9,691	\$2,000,000	\$2,060,602	\$12,642	\$8,086	\$2,000,000	\$2,357,888	\$6,891	\$9,056	\$6,868	\$9,056	\$6,908	\$9,253
\$3,000,000	\$3,704,400	\$19,195	\$14,536	\$3,000,000	\$3,090,903	\$19,195	\$12,129	\$3,000,000	\$3,536,832	\$10,345	\$13,683	\$10,322	\$13,683	\$10,361	\$13,879
\$4,000,000	\$4,939,200	\$25,749	\$19,382	\$4,000,000	\$4,121,204	\$25,749	\$16,172	\$4,000,000	\$4,715,776	\$13,798	\$18,309	\$13,776	\$18,309	\$13,815	\$18,505
\$5,000,000	\$6,174,000	\$32,302	\$24,227	\$5,000,000	\$5,151,505	\$32,302	\$20,215	\$5,000,000	\$5,894,720	\$17,252	\$22,935	\$17,230	\$22,935	\$17,269	\$23,132
\$6,000,000	\$7,408,800	\$38,856	\$29,073	\$6,000,000	\$6,181,806	\$38,856	\$24,258	\$6,000,000	\$7,073,664	\$20,706	\$27,562	\$20,683	\$27,562	\$20,723	\$27,758
\$7,000,000	\$8,643,600	\$45,409	\$33,918	\$7,000,000	\$7,212,107	\$45,409	\$28,301	\$7,000,000	\$8,252,608	\$24,160	\$32,188	\$24,137	\$32,188	\$24,176	\$32,384
\$8,000,000	\$9,878,400	\$51,962	\$38,764	\$8,000,000	\$8,242,408	\$51,962	\$32,344	\$8,000,000	\$9,431,552	\$27,613	\$36,814	\$27,591	\$36,814	\$27,630	\$37,010
\$9,000,000	\$11,113,200	\$58,516	\$43,609	\$9,000,000	\$9,272,709	\$58,516	\$36,387	\$9,000,000	\$10,610,496	\$31,067	\$41,441	\$31,045	\$41,441	\$31,084	\$41,637
\$10,000,000	\$12,348,000	\$65,069	\$48,455	\$10,000,000	\$10,303,010	\$65,069	\$40,430	\$10,000,000	\$11,789,440	\$34,521	\$46,067	\$34,498	\$46,067	\$34,538	\$46,263
\$15,000,000	\$18,522,000	\$97,836	\$72,682	\$15,000,000	\$15,454,515	\$97,836	\$60,645	\$15,000,000	\$17,684,160	\$51,790	\$69,198	\$51,767	\$69,198	\$51,806	\$69,395
\$20,000,000	\$24,696,000	\$130,603	\$96,910	\$20,000,000	\$20,606,020	\$130,603	\$80,860	\$20,000,000	\$23,578,880	\$69,059	\$92,330	\$69,036	\$92,330	\$69,075	\$92,526
\$25,000,000	\$30,870,000	\$163,370	\$121,137	\$25,000,000	\$25,757,525	\$163,370	\$101,075	\$25,000,000	\$29,473,600	\$86,327	\$115,461	\$86,305	\$115,461	\$86,344	\$115,658
\$30,000,000	\$37,044,000	\$196,138	\$145,365	\$30,000,000	\$30,909,030	\$196,138	\$121,290	\$30,000,000	\$35,368,320	\$103,596	\$138,593	\$103,574	\$138,593	\$103,613	\$138,789
\$35,000,000	\$43,218,000	\$228,905	\$169,592	\$35,000,000	\$36,060,535	\$228,905	\$141,506	\$35,000,000	\$41,263,040	\$120,865	\$161,725	\$120,843	\$161,725	\$120,882	\$161,921
\$40,000,000	\$49,392,000	\$261,672	\$193,820	\$40,000,000	\$41,212,040	\$261,672	\$161,721	\$40,000,000	\$47,157,760	\$138,134	\$184,856	\$138,111	\$184,856	\$138,151	\$185,052
\$45,000,000	\$55,566,000	\$294,439	\$218,047	\$45,000,000	\$46,363,545	\$294,439	\$181,936	\$45,000,000	\$53,052,480	\$155,403	\$207,988	\$155,380	\$207,988	\$155,419	\$208,184
\$50,000,000	\$61,740,000	\$327,206	\$242,275	\$50,000,000	\$51,515,050	\$327,206	\$202,151	\$50,000,000	\$58,947,200	\$172,672	\$231,119	\$172,649	\$231,119	\$172,688	\$231,315

CITY OF WAYLAND, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$70	40.30%	\$29	17.06%	(\$121)	(77.48%)	(\$98)	(73.70%)	\$59	33.95%
\$100,000	\$139	40.30%	\$59	17.06%	(\$62)	(18.93%)	(\$40)	(12.98%)	\$117	33.95%
\$150,000	\$209	40.30%	\$88	17.06%	(\$4)	(0.71%)	\$19	3.94%	\$176	33.95%
\$200,000	\$123	14.59%	(\$37)	(4.39%)	\$55	8.17%	\$78	11.90%	\$235	33.95%
\$250,000	\$38	3.24%	(\$163)	(13.86%)	\$114	13.43%	\$136	16.52%	\$293	33.95%
\$300,000	(\$47)	(3.16%)	(\$288)	(19.20%)	\$172	16.90%	\$195	19.54%	\$352	33.95%
\$400,000	(\$218)	(10.12%)	(\$539)	(25.01%)	\$290	21.22%	\$312	23.24%	\$469	33.95%
\$500,000	(\$389)	(13.84%)	(\$790)	(28.11%)	\$407	23.79%	\$429	25.44%	\$586	33.95%
\$600,000	(\$560)	(16.15%)	(\$1,041)	(30.03%)	\$524	25.50%	\$547	26.88%	\$704	33.95%
\$700,000	(\$731)	(17.72%)	(\$1,292)	(31.35%)	\$641	26.71%	\$664	27.91%	\$821	33.95%
\$800,000	(\$901)	(18.87%)	(\$1,543)	(32.30%)	\$759	27.62%	\$781	28.67%	\$938	33.95%
\$900,000	(\$1,072)	(19.73%)	(\$1,794)	(33.03%)	\$876	28.33%	\$898	29.27%	\$1,055	33.95%
\$1,000,000	(\$1,243)	(20.42%)	(\$2,045)	(33.60%)	\$993	28.89%	\$1,016	29.74%	\$1,173	33.95%
\$2,000,000	(\$2,951)	(23.34%)	(\$4,556)	(36.04%)	\$2,166	31.43%	\$2,188	31.86%	\$2,345	33.95%
\$3,000,000	(\$4,659)	(24.27%)	(\$7,066)	(36.81%)	\$3,338	32.27%	\$3,361	32.56%	\$3,518	33.95%
\$4,000,000	(\$6,367)	(24.73%)	(\$9,577)	(37.19%)	\$4,511	32.69%	\$4,533	32.91%	\$4,690	33.95%
\$5,000,000	(\$8,075)	(25.00%)	(\$12,087)	(37.42%)	\$5,683	32.94%	\$5,706	33.12%	\$5,863	33.95%
\$6,000,000	(\$9,783)	(25.18%)	(\$14,597)	(37.57%)	\$6,856	33.11%	\$6,878	33.25%	\$7,035	33.95%
\$7,000,000	(\$11,491)	(25.30%)	(\$17,108)	(37.68%)	\$8,028	33.23%	\$8,051	33.35%	\$8,208	33.95%
\$8,000,000	(\$13,198)	(25.40%)	(\$19,618)	(37.75%)	\$9,201	33.32%	\$9,223	33.43%	\$9,380	33.95%
\$9,000,000	(\$14,906)	(25.47%)	(\$22,129)	(37.82%)	\$10,373	33.39%	\$10,396	33.49%	\$10,553	33.95%
\$10,000,000	(\$16,614)	(25.53%)	(\$24,639)	(37.87%)	\$11,546	33.45%	\$11,568	33.53%	\$11,725	33.95%
\$15,000,000	(\$25,154)	(25.71%)	(\$37,191)	(38.01%)	\$17,409	33.61%	\$17,431	33.67%	\$17,588	33.95%
\$20,000,000	(\$33,694)	(25.80%)	(\$49,743)	(38.09%)	\$23,271	33.70%	\$23,294	33.74%	\$23,451	33.95%
\$25,000,000	(\$42,233)	(25.85%)	(\$62,295)	(38.13%)	\$29,134	33.75%	\$29,156	33.78%	\$29,313	33.95%
\$30,000,000	(\$50,773)	(25.89%)	(\$74,847)	(38.16%)	\$34,997	33.78%	\$35,019	33.81%	\$35,176	33.95%
\$35,000,000	(\$59,312)	(25.91%)	(\$87,399)	(38.18%)	\$40,859	33.81%	\$40,882	33.83%	\$41,039	33.95%
\$40,000,000	(\$67,852)	(25.93%)	(\$99,951)	(38.20%)	\$46,722	33.82%	\$46,745	33.85%	\$46,902	33.95%
\$45,000,000	(\$76,392)	(25.94%)	(\$112,503)	(38.21%)	\$52,585	33.84%	\$52,607	33.86%	\$52,764	33.95%
\$50,000,000	(\$84,931)	(25.96%)	(\$125,055)	(38.22%)	\$58,448	33.85%	\$58,470	33.87%	\$58,627	33.95%